

(d) In addition to the annual date of finality provided for by subsection (b) of this section, each county, incorporated city or town, and taxing district shall have a semiannual date of finality for real property becoming assessable after the last date of finality. Except as may be provided elsewhere in this article, taxes based upon an assessment made as of a semiannual date of finality shall be levied for the full taxable year beginning on the same day.

(e) All taxes computed for less than a full year under this section shall be payable without interest or discount, and no property assessed for less than a year shall be sold for taxes until the next succeeding year and then said property shall be sold in accordance with the laws of the jurisdiction where the property is located.

(f) For real property partially or totally damaged or destroyed by any event such as fire or other cause, which is or should be removed from the tax rolls for such reason, as to the value of the property removed or to be removed from the tax rolls:

(1) No taxes are due and payable for a taxable year if the event occurs during the six months immediately preceding the taxable year;

(2) Taxes for one-half year are due and payable for a current taxable year if the event occurs during the first six months of the taxable year;

(3) Taxes for a full year are due and payable for a current taxable year if the event occurs during the second six months of the taxable year.

Taxes already paid which under the provisions of this section would otherwise have been reduced or cancelled shall be refunded in the manner provided in §§ 213 and 214 of this article.

(g) If personal property is totally destroyed after the date of finality for a taxable year by any event such as fire or other cause:

(1) Taxes are not due and payable for a taxable year if the event occurs prior to July 1 of the taxable year;

(2) Taxes for one-half year are due and payable for a current taxable year if the event occurs during the first six months of the taxable year; and

(3) Taxes for a full year are due and payable for a current taxable year if the event occurs during the second six months of the taxable year.

Taxes already paid which under the provisions of this section would otherwise have been reduced or cancelled shall